

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST
FISCAL YEAR 2013
(WITH GOVERNOR'S RECOMMENDATIONS)



THOMAS A. SCHWEICH, STATE AUDITOR

DEPARTMENT OVERVIEW PARAGRAPH

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to governmental auditing standards issued by the U.S. General Accounting Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports, Oversight Evaluations, and Missouri Sunset Act Reports

Program or Division Name	Type of Report	Date Issued	Website
N/A			

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
N/A			

NEW DECISION ITEM

RANK: _____ OF _____

Department Office of the State Auditor

Budget Unit _____

Division _____

DI Name General Structure Adjustment

DI# _____

1. AMOUNT OF REQUEST

	FY 2013 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

	FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total
PS	49,896	7,783	8,232	65,911
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	49,896	7,783	8,232	65,911
FTE	0.00	0.00	0.00	0.00

Est. Fringe	25,297	3,946	4,174	33,417
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

____ New Legislation
 ____ Federal Mandate
 ____ GR Pick-Up
☒ Pay Plan

____ New Program
 ____ Program Expansion
 ____ Space Request
 ____ Other: _____

____ Fund Switch
 ____ Cost to Continue
 ____ Equipment Replacement

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor has recommended a 2% general structure adjustment for all state employees effective January 1, 2013.

FY 13 Auditor Decision Item Detail

DECISION ITEM DETAIL

Budget Unit	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013	FY 2013	FY 2013
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	917	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	2,408	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	8,338	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	8,730	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	6,125	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	165	0.00
INTERN	0	0.00	0	0.00	0	0.00	183	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	687	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	0	0.00	333	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	1,273	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	235	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	334	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	214	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	7,020	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	11,757	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	603	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	397	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	668	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	668	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	807	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	432	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	539	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	1,013	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	2,269	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	2,052	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	2,104	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	688	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	553	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	550	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	0	0.00	695	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	825	0.00
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	807	0.00

FY 13 Auditor Decision Item Detail

DECISION ITEM DETAIL

Budget Unit	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013	FY 2013	FY 2013
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
GENERAL STRUCTURE ADJUSTMENT - 0000012								
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	440	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	504	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	578	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	65,911	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$65,911	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$49,896	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$7,783	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$8,232	0.00

FY 13 Auditor Decision Item Summary

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013	FY 2013	FY 2013	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
OFFICE OF STATE AUDITOR									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	5,100,365	97.17	5,550,903	137.27	5,550,903	137.27	5,550,903	137.27	
STATE AUDITOR	745,939	13.17	848,993	11.00	848,993	11.00	848,993	11.00	
CONSERVATION COMMISSION	43,040	0.63	43,040	1.00	43,040	1.00	43,040	1.00	
PARKS SALES TAX	21,496	0.28	21,496	0.50	21,496	0.50	21,496	0.50	
SOIL AND WATER SALES TAX	20,728	0.27	20,728	0.50	20,728	0.50	20,728	0.50	
PETITION AUDIT REVOLVING TRUST	202,398	3.55	812,734	18.50	812,734	18.50	812,734	18.50	
TOTAL - PS	6,133,966	115.07	7,297,894	168.77	7,297,894	168.77	7,297,894	168.77	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,045,558	0.00	1,107,859	0.00	807,859	0.00	807,859	0.00	
STATE AUDITOR	30,123	0.00	30,123	0.00	30,123	0.00	30,123	0.00	
CONSERVATION COMMISSION	2,403	0.00	2,611	0.00	2,611	0.00	2,611	0.00	
PETITION AUDIT REVOLVING TRUST	31,616	0.00	31,616	0.00	31,616	0.00	31,616	0.00	
TOTAL - EE	1,109,700	0.00	1,172,209	0.00	872,209	0.00	872,209	0.00	
TOTAL	7,243,666	115.07	8,470,103	168.77	8,170,103	168.77	8,170,103	168.77	
GENERAL STRUCTURE ADJUSTMENT - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	49,896	0.00	
STATE AUDITOR	0	0.00	0	0.00	0	0.00	7,783	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	395	0.00	
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	197	0.00	
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	190	0.00	
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	7,450	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	65,911	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	65,911	0.00	
GRAND TOTAL	\$7,243,666	115.07	\$8,470,103	168.77	\$8,170,103	168.77	\$8,236,014	168.77	

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CORE DECISION ITEM

Department Office of the State Auditor
Division
Core - Office of the State Auditor

Budget Unit _____

1. CORE FINANCIAL SUMMARY

	FY 2013 Budget Request			
	GR	Federal	Other	Total
PS	5,550,903	848,993	897,998	7,297,894
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,358,762	879,116	932,225	8,170,103
FTE	137.27	11.00	20.50	168.77

Est. Fringe	2,814,308	430,439	455,285	3,700,032
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Parks Sales Tax (0613)
Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

	FY 2013 Governor's Recommendation			
	GR	Federal	Other	Total
PS	5,550,903	848,993	897,998	7,297,894
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,358,762	879,116	932,225	8,170,103
FTE	137.27	11.00	20.50	168.77

Est. Fringe	2,814,308	430,439	455,285	3,700,032
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Parks Sales Tax (0613)
Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties, including:

- State Agency Audits: Conduct audits of all state agencies, boards, and commissions, including all judicial circuits and all state agencies receiving federal funds;
- County Audits: Conduct audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conduct audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions.
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State.

3. PROGRAM LISTING (list programs included in this core funding)

Core funding is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory, and result in demonstrated cost-savings to all areas of state and local government.

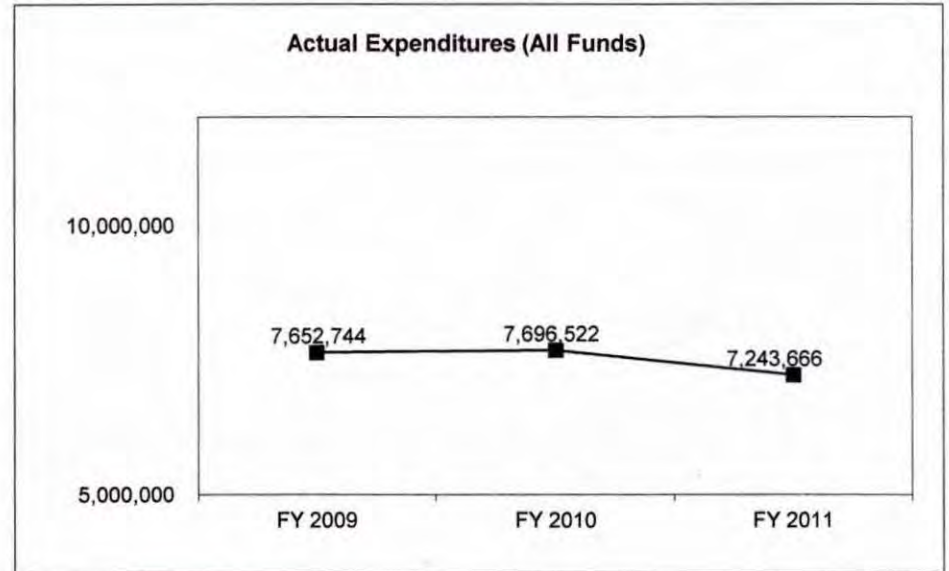
CORE DECISION ITEM

Department Office of the State Auditor
Division
Core - Office of the State Auditor

Budget Unit _____

4. FINANCIAL HISTORY

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Current Yr.
Appropriation (All Funds)	8,700,047	8,300,800	8,330,103	8,470,103
Less Reverted (All Funds)	(163,695)	0	0	(300,000)
Budget Authority (All Funds)	8,536,352	8,300,800	8,330,103	8,170,103
Actual Expenditures (All Funds)	7,652,744	7,696,522	7,243,666	N/A
Unexpended (All Funds)	883,608	604,278	1,086,437	N/A
Unexpended, by Fund:				
General Revenue	566,057	471,188	372,838	N/A
Federal	191,905	35,633	106,055	N/A
Other	125,645	97,457	610,543	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

STATE AUDITOR
OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	168.77	5,550,903	848,993	897,998	7,297,894	
		EE	0.00	1,107,859	30,123	34,227	1,172,209	
		Total	168.77	6,658,762	879,116	932,225	8,470,103	
DEPARTMENT CORE ADJUSTMENTS								
1x Expenditures	869 0087	EE	0.00	(300,000)	0	0	(300,000)	One-time core reduction for comparative audit.
NET DEPARTMENT CHANGES			0.00	(300,000)	0	0	(300,000)	
DEPARTMENT CORE REQUEST								
		PS	168.77	5,550,903	848,993	897,998	7,297,894	
		EE	0.00	807,859	30,123	34,227	872,209	
		Total	168.77	6,358,762	879,116	932,225	8,170,103	
GOVERNOR'S RECOMMENDED CORE								
		PS	168.77	5,550,903	848,993	897,998	7,297,894	
		EE	0.00	807,859	30,123	34,227	872,209	
		Total	168.77	6,358,762	879,116	932,225	8,170,103	

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST			
Fund			
101	PS	\$5,550,903	100% Flexibility Requested
101	E&E	\$807,859	100% Flexibility Requested
115	PS	\$848,993	100% Flexibility Requested
115	E&E	\$30,123	100% Flexibility Requested
609	PS	\$43,040	100% Flexibility Requested
609	E&E	\$2,611	100% Flexibility Requested
613	PS	\$21,496	100% Flexibility Requested
614	PS	\$20,728	100% Flexibility Requested
648	PS	\$812,734	100% Flexibility Requested
648	E&E	\$31,616	100% Flexibility Requested

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
400,000	565,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor	DEPARTMENT: Office of the State Auditor DIVISION:
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

FY 13 Auditor Decision Item Detail

DECISION ITEM DETAIL

Budget Unit	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013	FY 2013	FY 2013
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,750	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	43,558	0.44	104,475	1.00	100,000	1.00	100,000	1.00
DIRECTOR OF AUDITS	262,650	3.00	272,612	3.00	262,650	3.00	262,650	3.00
AUDIT MANAGER	1,073,035	15.13	1,209,504	18.00	909,504	18.00	909,504	18.00
SENIOR AUDITOR II	430,599	8.70	952,207	27.00	952,207	22.00	952,207	22.00
STAFF AUDITOR II	571,807	14.70	668,169	23.00	668,169	18.00	668,169	18.00
AUDIT ASSISTANT	0	0.00	610,134	23.00	18,000	0.50	18,000	0.50
INTERN	16,213	0.92	17,685	1.77	20,000	5.77	20,000	5.77
DIRECTOR OF ADMINISTRATION	32,668	0.44	67,755	1.00	74,980	1.00	74,980	1.00
EXECUTIVE ASSISTANT	35,346	0.97	34,292	1.00	36,328	1.00	36,328	1.00
EXEC SECRETARY/STATE AUDITOR	0	0.00	50,312	1.00	0	0.00	0	0.00
PUBLIC AFFAIRS COORDINATOR	0	0.00	46,797	1.00	0	0.00	0	0.00
ADMINISTRATIVE ASSISTANT	135,535	5.00	136,360	5.00	138,915	5.00	138,915	5.00
STAFF ATTORNEY	0	0.00	59,819	1.00	0	0.00	0	0.00
LOCAL GOVERNMENT ANALYST	0	0.00	44,288	1.00	0	0.00	0	0.00
TAX RATE SUPERVISOR	0	0.00	50,974	1.00	0	0.00	0	0.00
TAX RATE ANALYST	0	0.00	42,897	1.00	0	0.00	0	0.00
FISCAL OFFICER	0	0.00	56,403	1.00	0	0.00	0	0.00
FISCAL ASSISTANT	0	0.00	68,518	2.00	0	0.00	0	0.00
RECEPTIONIST/TYPIST	0	0.00	24,494	1.00	0	0.00	0	0.00
CLERK-TYPIST	560	0.03	0	0.00	25,606	1.00	25,606	1.00
EQUIPMENT-FACILITIES SUPERVISR	35,401	1.00	32,704	1.00	36,464	1.00	36,464	1.00
CUSTODIAN	5,062	0.19	23,341	1.00	23,341	1.00	23,341	1.00
DIRECTOR OF COMMUNICATIONS	36,663	0.61	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	684,569	15.39	765,206	20.00	765,789	19.00	765,789	19.00
STAFF AUDITOR I	28,442	0.78	851,821	14.00	1,282,701	25.50	1,282,701	25.50
SPEC ASST PLANNING/DEVELOPMENT	33,782	0.56	0	0.00	0	0.00	0	0.00
AUDIT REPORT TYPING SPECIALIST	0	0.00	25,606	1.00	0	0.00	0	0.00
ASST DIR OF PERFORMANCE AUDITS	0	0.00	72,158	1.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	33,496	1.00	65,759	2.00	65,759	2.00	65,759	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	43,361	1.00	43,361	1.00	43,361	1.00
INFO TECHNOLOGY ANALYST III	39,463	1.00	0	0.00	0	0.00	0	0.00

FY 13 Auditor Decision Item Detail

DECISION ITEM DETAIL

Budget Unit	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013	FY 2013	FY 2013
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
INFO TECHNOLOGY MANAGER	72,880	1.00	70,834	1.00	72,880	1.00	72,880	1.00
INFO SYSTEMS AUDIT MANAGER	72,880	1.00	70,834	1.00	72,880	1.00	72,880	1.00
INFO SYSTEMS AUDITOR II	0	0.00	67,149	2.00	0	0.00	0	0.00
GENERAL COUNSEL	107,072	1.11	78,580	1.00	88,000	1.00	88,000	1.00
DIR OF COMMUNICATIONS & POLICY	0	0.00	74,541	1.00	0	0.00	0	0.00
AUDIT DEVELOPMENT COORDINATOR	0	0.00	64,909	1.00	0	0.00	0	0.00
SPEC ASST LEGISLATIVE AFFAIRS	0	0.00	58,150	1.00	0	0.00	0	0.00
BUDGET & TRAINING COORDINATOR	0	0.00	54,946	1.00	0	0.00	0	0.00
INFO TECH SENIOR ANALYST I	47,138	1.00	0	0.00	47,138	1.00	47,138	1.00
INFO TECH SENIOR ANALYST II	58,839	1.00	56,932	1.00	58,839	1.00	58,839	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	110,554	2.00	110,554	2.00	110,554	2.00
ASSISTANT DIRECTOR OF AUDITS	247,200	3.00	85,068	1.00	247,500	3.00	247,500	3.00
SENIOR AUDITOR III	718,391	12.83	0	0.00	223,819	11.00	223,819	11.00
STAFF AUDITOR III	528,010	12.53	0	0.00	229,485	11.00	229,485	11.00
INFO SYSTMS SENIOR AUDITOR III	116,965	2.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	93,777	1.05	0	0.00	75,000	1.00	75,000	1.00
LOCAL GOVERNMENT SUPERVISOR	60,377	1.00	0	0.00	60,377	1.00	60,377	1.00
FISCAL & ADMINISTRATIVE SUPVSR	60,053	1.00	0	0.00	60,053	1.00	60,053	1.00
FISCAL & ADMINISTRATIVE ASST	73,639	2.00	0	0.00	75,849	2.00	75,849	2.00
CHIEF LEGAL COUNSEL	67,388	0.90	0	0.00	0	0.00	0	0.00
DIR PUB AFFAIRS/SR POLCY ADVSR	53,298	0.60	0	0.00	0	0.00	0	0.00
DIR OF COMM/SR POLICY ADVISOR	38,823	0.43	0	0.00	90,000	1.00	90,000	1.00
CHIEF LITIGATION COUNSEL	38,331	0.44	0	0.00	88,000	1.00	88,000	1.00
SENIOR LEGISLATIVE ADVISOR	20,908	0.44	0	0.00	48,000	1.00	48,000	1.00
MEDIA DIRECTOR	23,957	0.44	0	0.00	55,000	1.00	55,000	1.00
SPECIAL ADVISOR	27,441	0.44	0	0.00	63,000	1.00	63,000	1.00
TOTAL - PS	6,133,966	115.07	7,297,894	168.77	7,297,894	168.77	7,297,894	168.77
TRAVEL, IN-STATE	303,175	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	2,707	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	55,801	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	46,689	0.00	45,624	0.00	45,624	0.00	45,624	0.00

FY 13 Auditor Decision Item Detail

DECISION ITEM DETAIL

Budget Unit	FY 2011	FY 2011	FY 2012	FY 2012	FY 2013	FY 2013	FY 2013	FY 2013
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
COMMUNICATION SERV & SUPP	55,311	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	467,384	0.00	300,095	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	33,744	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	136,147	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	12	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	0	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	2,347	0.00	1,570	0.00	2,544	0.00	2,544	0.00
PROPERTY & IMPROVEMENTS	0	0.00	5	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	5,109	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	3,791	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,604	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,109,700	0.00	1,172,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,243,666	115.07	\$8,470,103	168.77	\$8,170,103	168.77	\$8,170,103	168.77
GENERAL REVENUE	\$6,145,923	97.17	\$6,658,762	137.27	\$6,358,762	137.27	\$6,358,762	137.27
FEDERAL FUNDS	\$776,062	13.17	\$879,116	11.00	\$879,116	11.00	\$879,116	11.00
OTHER FUNDS	\$321,681	4.73	\$932,225	20.50	\$932,225	20.50	\$932,225	20.50

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conduct audits of all state agencies, boards, commissions, including all judicial circuits and all state agencies receiving federal funds;
- County Audits: Conduct audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conduct audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions.
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo

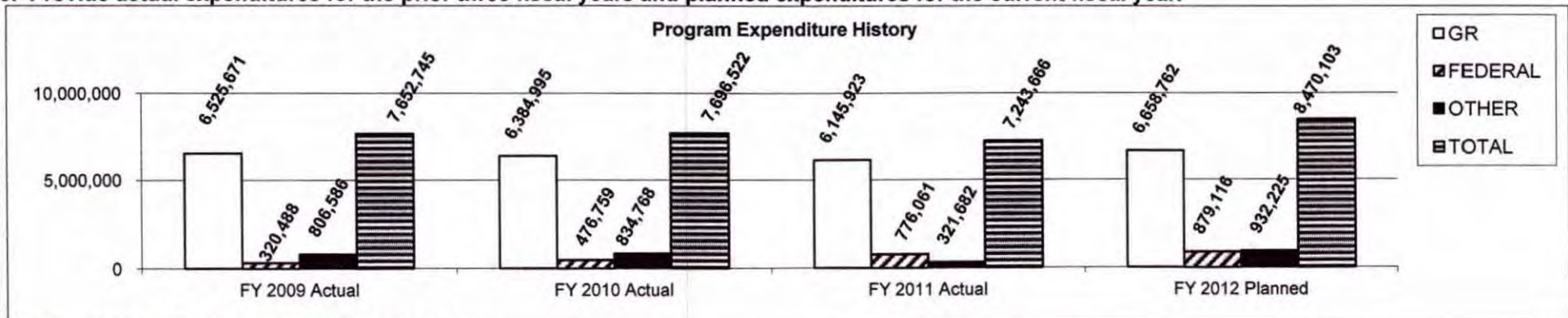
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.